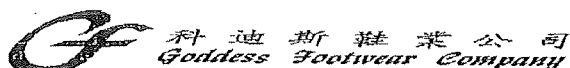


Exhibit 9



科迪斯鞋業公司
Goddess Footwear Company

Tel: (852) 24211609
Fax: (852) 24211693
E-mail: goddess1@goddess-hk.com

HELMESLEY-SPEAR, INC.
350 Fifth Ave, Suite 3210
New York, NY 10118

Attn: Dottie Roberts

Dear Ms. Roberts,

My name is William Wong; I am the owner of Goddess Footwear, Inc, based in Hong Kong. Goddess Footwear has been established for more than 10 years and we own two factories in China. One factory is located in Guangdong and the other is outside of Shanghai and between the both we employ over 500 employees. We produce over 7 million pairs of slippers per year for export to Europe, Australia, Canada and the United States. China domestic business is about 1 million pairs per year. My production can be seen in stores such as Mark and Spencer, Next, Target, Benetton and Disney to name just a few. Currently I am financing a joint venture company called Milagros Imports Ltd. Irene-Luisa Torres is the Chief Operating Officer in charge of the U.S. operations. My company is one of numerous factories that have worked with Irene-Luisa Torres before I started my own business and respect her achievements and abilities. Ms. Torres is very happy to find residence in the Empire State Building, as she considers it the center of NYC.

If there is anything further that I can assist you with, please contact me via e-mail or via fax or phone.

Sincere Regards,

William Wong

For and on Behalf of
GODDESS FOOTWEAR COMPANY
科迪斯鞋業公司

.....
Authorized Signature(s)

香港新界葵涌和宜吉道103-107號百新大廈15字樓13A1室
Unit 13A1, 13/F, Park Sun Bldg., 103-107 Wo Yi Hop Rd., Kwai Chung, N.T., H.K.